

**AUDITED FINANCIAL STATEMENT  
AND SUPPLEMENTARY INFORMATION**

**NEMAHA COUNTY, KANSAS**

**December 31, 2014**

Reese & Novelly, PA  
*Certified Public Accountants*  
Manhattan, Kansas

# Audited Financial Statement and Supplementary Information

## NEMAHA COUNTY, KANSAS

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Rick I. Reese, CPA  
Nicholas J. Novelly, CPA  
Carol E. McCullough, CPA

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Nemaha County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Nemaha County, Kansas (County), as of and for the year ended December 31, 2014, and the related notes to the financial statement (as listed in the table of contents).

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note A, the financial statement is prepared by Nemaha County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Nemaha County, Kansas, as of December 31, 2014, or changes in its financial position for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Nemaha County, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, (Schedules 1 through 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The tax roll reconciliation, and schedule of receipts and disbursements – individual agency funds (Schedules 4-5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

*Reese & Noudly, P.A. CPAs*

Manhattan, Kansas  
November 9, 2015

**FINANCIAL STATEMENT  
AND NOTE DISCLOSURES**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 1,136,427	\$	\$ 2,580,150	\$ 2,444,202	\$ 1,272,375	\$ 20,894	\$ 1,293,269
Bond and Interest Fund:							
Bond and Interest	2,588				2,588		2,588
Special Purpose Funds:							
Law Enforcement Exp Fund	67,648		996,348	1,067,353	(3,357)	5,230	1,873
Road & Bridge	1,081,696		4,061,294	4,279,853	863,137	2,456	865,593
Noxious Weed	75,839		233,085	304,803	4,121	(4)	4,117
Employee Benefits Fund	162,685		1,439,661	1,506,827	95,519	3,320	98,839
Election	39,513		64,000	99,681	3,832		3,832
Mental Health	687		59,545	60,187	45		45
Conservation District	157		32,268	32,400	25		25
Historical	52		4,936	5,000	(12)	833	821
Ambulance	162,885		279,406	347,670	94,621	54,983	149,604
Abandoned Cemeteries	7,366		4,340	4,474	7,232		7,232
Mental Retardation	316		89,555	90,000	(129)	15,000	14,871
Fair	85		5,754	5,800	39		39
Sheltered Workshop Building	21,104		5,579	19,999	6,684		6,684
Economic Development	71		29,855	30,000	(74)	5,000	4,926
Solid Waste	96,830		179,998	188,052	88,776	7,656	96,432
Enhanced 911	99,464		65,729	32,272	132,921		132,921
Parks and Recreation	12,157		1,330	7,137	6,350		6,350
Alcoholic Control	23,952		20,951	24,951	19,952		19,952
Register of Deeds Technology Fund	37,874		11,584	18,904	30,554		30,554

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Special Purpose Funds:							
Concealed Carry Handgun	9,922		3,461	12,042	1,341		1,341
Prosecutor Training Account	11,866		981	20	12,827		12,827
Special Administration			9,682	9,682	-		-
Enhanced 911 - Cell Phones	86,202			7,765	78,437		78,437
Special Reserve Funds:							
Special Machinery and Equipment	723,184		280,224	328,325	675,083		675,083
Capital Outlay	4,980,930		424,000	659,772	4,745,158	151,671	4,896,829
Grants and Donation Funds:							
Transportation for Aging	18,570		81,329	91,615	8,284		8,284
Title III C-1	6,246		149,952	153,369	2,829	14	2,843
Title III C-2	3,310		67,496	65,200	5,606	16	5,622
Broxterman EMT	79,994			14,355	65,639		65,639
Broxterman Home Health	104,511			18,741	85,770		85,770
Broxterman Disabled - Mental	44,848			44,848	-		-
Donations	2,519		195		2,714		2,714
Heritage Trust Fund	1,396		4,500	4,809	1,087		1,087
Drug Enforcement I	96				96		96
Grants	28,540		10,406	10,406	28,540		28,540
Oil and Gas Valuation Depletion	38,137		24,036		62,173		62,173
Fire District #2 Grant			163,235	163,235	-		-
<b>TOTAL SPECIAL PURPOSE FUNDS</b>	<b>8,030,652</b>	<b>-</b>	<b>8,804,715</b>	<b>9,709,547</b>	<b>7,125,820</b>	<b>246,175</b>	<b>7,371,995</b>
<b>TOTAL FINANCIAL REPORTING ENTITY</b>	<b>\$ 9,169,667</b>	<b>\$ -</b>	<b>\$ 11,384,865</b>	<b>\$ 12,153,749</b>	<b>\$ 8,400,783</b>	<b>\$ 267,069</b>	<b>\$ 8,667,852</b>

The notes to the financial statement are an integral part of this statement.



**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

Composition of Cash:

Checking accounts	\$ 16,361,613
Certificates of deposit	2,200,000
Cash drawers	39,351
Clerk of the District Court	26,191
Law Library	34,005
Sheriff - General Fund	3,006
Sheriff - Motor Vehicle Fund	136
Inmate Fund	469
Sheriff - Tax Fund	5
Transportation	117
Nutrition Center	287
	<hr/>
TOTAL CASH	18,665,180
Less: Agency Funds per Schedule 3	<hr/> (9,997,328)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	<hr/> <hr/> \$ 8,667,852

The notes to the financial statement are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENT

### NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

#### NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nemaha County, Kansas (Municipality) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the Municipality (the primary government) and does not include the financial data of any related municipal entities. The accounting policies of the Municipality conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

1. The Financial Reporting Entity: The financial reporting entity of Nemaha County, Kansas, is comprised of the primary government (the Municipality) and does not include its related municipal entities.

The basic criterion for including a separate entity in the Municipality's financial reporting entity is the financial accountability of the Municipality for the separate entity. The Municipality is financially accountable if it appoints a voting majority of a related municipal entity's governing body and if it either has the ability to impose its will on the related municipal entity or there is a potential for the related municipal entity to provide certain financial benefits to, or impose certain financial burdens on, the primary government.

2. Regulatory Basis Fund Types: The accounts of the Municipality are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its cash, liabilities, fund balance, receipts, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statement in this report, into generic regulatory basis fund types and broad fund categories as follows:

#### *Governmental Funds*

The General Fund is the chief operating fund of the Municipality. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds are used to account for the accumulation of resources, including tax levies, transfer from other funds and payment of long-term debt principal, interest, and related costs.

Capital Projects Funds are used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

## NOTES TO FINANCIAL STATEMENT

### NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

#### *Business Funds*

Business Funds are used to account for operations that provide goods or services to the general public on a continuing basis. Such operations are financed and operated in a manner similar to private business entities and (a) are intended to be self supporting through charges to users or (b) the governing body has deemed it appropriate to account for them as business funds for capital maintenance, public policy, management control, accountability, or other purposes.

#### *Trust and Agency Funds*

Trust Funds are used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds are used to account for assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America: The municipal reporting entity prepares the financial statements using *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting, which is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas.

The *KMAAG* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. Receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a receipt is recorded in the fund receiving cash from another fund, and the expenditure would be charged in the fund from which the transfer is made. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflow or outflows, other than those mentioned above.

## NOTES TO FINANCIAL STATEMENT

### NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY

**December 31, 2014**

The Municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the *KMAAG* regulatory basis of accounting.

4. Budgetary Information: Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:
  - a. Preparation of the budget for the succeeding calendar year on or before August 1.
  - b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
  - c. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
  - d. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund; Municipality policy requires such transfers to be approved by the County Commissioners. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

## NOTES TO FINANCIAL STATEMENT

### NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

A legal operating budget is not required for capital project funds, trust funds and certain special purpose funds (exempted by Kansas Statute):

- K.S.A. 12-110d: Special Ambulance or emergency medical service equipment fund
- K.S.A. 12-663: Federal Grant funds
- K.S.A. 12-16, 111: State Loans and Grant funds
- K.S.A. 12-17, 118: Neighborhood Revitalization fund
- K.S.A. 19-119: County Equipment Reserve funds
- K.S.A. 19-120: Multi-year Capital Improvement funds
- K.S.A. 19-15, 136: Special Building funds
- K.S.A. 28-115a: Register of Deeds Technology funds
- K.S.A. 68-141g: Special Road, Bridge or Street Building Machinery, Equipment and Bridge Building funds
- K.S.A. 68-559a: Special Road and Bridge fund
- K.S.A. 68-590: Special Highway Improvement fund
- K.S.A. 68-1135: Special Bridge and Culvert fund

Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

5. Special Assessments: Projects financed in part by special assessments are financed through general obligation bonds of the Municipality and/or revolving loans issued by the Kansas Department of Transportation. Both of which are either retired from the General Fund or the Bond and Interest Fund as appropriate. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the General Fund or the Bond and Interest Fund as appropriate.
6. Cash and Investments: The Municipality uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.
7. Property Taxes: In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year.

## NOTES TO FINANCIAL STATEMENT

### NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

8. Reimbursements: The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

#### NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Compliance with finance-related legal (including KSA's) and contractual provisions

K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. We noted the following funds in violation of K.S.A. 79-2935

- Alcohol Control, general government special purpose fund, exceeded its legal budget by \$8,621
- Solid Waste, general government special purpose fund, exceeded its legal budget by \$24,878
- Employee Benefit Fund, general government special purpose fund, exceeded its legal budget by \$6,827

K.S.A. 10-1113 states it is unlawful to create an indebtedness in excess of the amount of funds actually on hand in the treasury. We noted the following funds in violation of K.S.A. 10-1113:

- Law Enforcement Expense Fund has an ending balance of \$(3,357).
- Historical Fund has an ending balance of \$(12).
- Mental Retardation Fund has an ending balance of \$(129).
- Economic Development Fund has an ending balance of \$(74).

2. Amendments to Legal Budgets: There were no budget amendments in 2014.

#### NOTE C – DEPOSITS AND INVESTMENTS

As of December 31, 2014, the Municipality's investments consisted of short-term certificates of deposit.

## NOTES TO FINANCIAL STATEMENT

### NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY

**December 31, 2014**

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Municipality has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices. The Municipality had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

*Concentration of credit risk:* State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Municipality had no agreements for designated "peak periods." All deposits were legally secured at December 31, 2014.

At December 31, 2014, the carrying amount of the Municipality's deposits, including certificates of deposit, was \$18,665,180 and the bank balance was \$19,078,006. The bank balance was held by six banks which did not result in a concentration of credit risk. Of the bank balance, \$1,532,618 was covered by federal depository insurance and \$17,545,388 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name.

*Custodial credit risk – investments:* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

## NOTES TO FINANCIAL STATEMENT

### NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

#### NOTE D—LONG TERM DEBT

##### Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the Municipality to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total assessed valuation as of November 2013	\$ 126,015,242
3% Debt Limit	3,780,457
 Total Outstanding General Obligation Debt	 -
 General Obligation Debt Margin	 <u><u>\$ 3,780,457</u></u>

#### NOTE E—DEFINED BENEFIT PENSION PLAN

*Plan Description:* The non-school Municipality participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy:* K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at five percent of covered salary for Tier 1 members and at six percent of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.



## **NOTES TO FINANCIAL STATEMENT**

### **NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY**

**December 31, 2014**

*Net Pension Liability:* The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the Municipality's proportionate share of the net pension liability is \$2,045,279 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

#### **NOTE F—OTHER POST EMPLOYMENT BENEFIT**

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

#### **NOTE G—COMPENSATED ABSENCES**

The Municipality provides certain vacation time benefits, i.e., paid time off, to full-time and part-time employees who meet eligibility requirements based upon length of service with the Municipality. All unused vacation time is paid to the employee upon termination of employment at his or her final rate of pay.

Sick leave is granted to full-time and part-time employees who work more than 1,000 hours per year at a rate of 8 hours per month (96 hours per year) for full-time employees and 4 hours per month (48 hours per year) for part-time employees. Up to 720 hours of sick leave is paid to the employee at 50% value upon termination of employment.

Per the Municipality's policy at December 31, 2014, the Municipality's liability for unused vacation and sick time was approximately \$271,900, attributable entirely to governmental funds.

## NOTES TO FINANCIAL STATEMENT

### NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

#### NOTE H—CAPITAL PROJECTS

At year-end, capital projects authorizations with approved change orders compared with disbursement and accounts payable from inception are as follows:

Project Name	Cash Disbursements and Accounts Payable to Date	Project Authorizations
CDBG Grant - 184th Road Improvements	\$ 208,503	\$ 452,500
Fire District (Kan Step Project	163,235	299,999
LEC Building (jail)	643,785	4,568,431
Goff- Oneida Road (12 mile stretch)	1,123,447	1,143,408
TOTAL	\$ 2,138,970	\$ 6,464,338

#### NOTE I—COMMITMENTS AND CONTINGENCIES

Construction Contracts: At December 31, 2014, the Municipality had several pending construction project contracts. Commitments related to significant contracts include contracts for the Municipality's street improvements.

Risk Management: The Municipality is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Municipality manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are \$1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the Municipality is a party as a result of matters and complaints arising in the ordinary course of Municipality activities. The Municipality's management and legal counsel anticipate that the potential claims against the Municipality not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the Municipality.

## NOTES TO FINANCIAL STATEMENT

### NEMAHA COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

#### NOTE J—TRANSFERS

Operating transfers were as follows:

FROM	TO	Statutory Authority	Amount
General Fund	Capital Improvement Fund	KSA 19-120	\$ 400,000
Road & Bridge	Special Machinery	KSA 68-141g	280,224
Law Enforcement	Capital Improvement Fund	KSA 19-120	5,000
Noxious Weed	Noxious Weed Cap Outlay	KSA 2-1318	4,000
Election Fund	Capital Improvement Fund	KSA 19-120	15,000
Health Insurance Fund	Employee Benefits Fund	Equity Transfer	157,291
			<u>\$ 861,515</u>

#### NOTE K—MANAGEMENT’S REVIEW OF SUBSEQUENT EVENTS

In preparing these financial statements, the Municipality has evaluated events and transactions for potential recognition or disclosure through November 9, 2015, the date the financial statements were available to be issued.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
BUDGETED FUNDS ONLY (SCHEDULE 1)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Certified Budget (As Amended)	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Favorable (Unfavorable) Variance
Governmental Type Funds:					
General	\$ 3,018,468	\$	\$ 3,018,468	\$ 2,444,202	\$ 574,266
Special Purpose Funds:					
Law Enforcement Fund	1,091,614		1,091,614	1,067,353	24,261
Road and Bridge	4,648,701		4,648,701	4,279,853	368,848
Noxious Weed	305,587		305,587	304,803	784
Employee Benefits Fund	1,500,000		1,500,000	1,506,827	(6,827)
Election	102,500		102,500	99,681	2,819
Mental Health	60,187		60,187	60,187	-
Conservation District	32,400		32,400	32,400	-
Historical	5,000		5,000	5,000	-
Ambulance	360,000		360,000	347,670	12,330
Abandoned Cemeteries	10,000		10,000	4,474	5,526
Mental Retardation	90,000		90,000	90,000	-
Fair	5,800		5,800	5,800	-
Sheltered Workshop Building	20,000		20,000	19,999	1
Economic Development	30,000		30,000	30,000	-
Solid Waste	163,174		163,174	188,052	(24,878)
Enhanced 911	106,029		106,029	32,272	73,757
Parks and Recreation	7,138		7,138	7,137	1
Alcoholic Control	16,330		16,330	24,951	(8,621)
Register of Deeds Technology Fund	21,509		21,509	18,904	2,605

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 993,363	\$ 973,916	\$ (19,447)
Motor vehicle tax	95,244	94,287	(957)
Commercial MV tax		9,672	9,672
Recreation vehicle tax	1,366	1,479	113
Delinquent tax		24,897	24,897
Redemptions		8,892	8,892
Neighborhood revitalization rebate		(195)	(195)
Sales and use tax	750,000	943,478	193,478
Local alcohol liquor tax	400	1,111	711
Miscellaneous tax revenue	13,000	30,553	17,553
Licenses, permits, and fees	112,900	235,304	122,404
Charges for services	19,300	28,704	9,404
Use of money and property	120,000	77,435	(42,565)
Fines, forfeitures, and penalties	17,500	24,925	7,425
Reimbursements	5,000	4,446	(554)
Miscellaneous	68,000	121,246	53,246
<b>TOTAL CASH RECEIPTS</b>	<b>2,196,073</b>	<b>2,580,150</b>	<b>384,077</b>
Expenditures:			
County Commission	326,856	90,857	235,999
County Clerk	179,000	132,137	46,863
County Treasurer	176,998	168,612	8,386
County Attorney	147,858	137,253	10,605
Register of Deeds	106,500	91,493	15,007
Appraiser	183,100	149,247	33,853
General Courthouse	1,125,000	772,816	352,184
Unified Courts	60,180	36,904	23,276
Civil Defense	35,400	28,692	6,708
Jury	18,000	40	17,960
Community Building	25,000	21,987	3,013
Juvenile Detention	10,000	8,100	1,900
Recycling	200,000	182,604	17,396
Health Officer	7,200	7,600	(400)
Home Health	44,940	46,090	(1,150)
Nemaha County Aging	153,425	109,802	43,623

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
GENERAL FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Expenditures (continued)			
Meals on Wheels	17,000	16,711	289
Alcohol and Drug Awareness		649	(649)
Diversion	17,500	21,445	(3,945)
Three Rivers, Inc.	15,000		15,000
Fair	14,110	11,758	2,352
District Court	11,155	8,605	2,550
Inmate Meals		800	(800)
Transfers out	144,246	400,000	(255,754)
<b>TOTAL EXPENDITURES</b>	<b>3,018,468</b>	<b>2,444,202</b>	<b>574,266</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(822,395)</b>	<b>135,948</b>	
Beginning Unencumbered Cash Balance	822,395	1,136,427	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 1,272,375</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - BOND AND INTEREST  
BOND AND INTEREST FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Expenditures:			
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	
Beginning Unencumbered Cash Balance		2,588	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 2,588	

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - LAW ENFORCEMENT FUND  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 855,382	\$ 840,121	\$ (15,261)
Motor vehicle tax	80,729	82,270	1,541
Commercial MV tax		8,199	8,199
Recreation vehicle tax	1,157	1,256	99
Delinquent tax		255	255
Redemptions		8,137	8,137
Neighborhood revitalization rebate		(984)	(984)
Licenses, permits, and fees	6,000	9,774	3,774
Charges for services	42,500	47,320	4,820
<b>TOTAL CASH RECEIPTS</b>	<b>985,768</b>	<b>996,348</b>	<b>10,580</b>
Expenditures:			
Personnel expenditures	806,614	837,179	(30,565)
Contractual and other expenditures	120,000	90,770	29,230
Material and supplies	100,000	115,879	(15,879)
Capital Outlay	40,000	18,525	21,475
Operating transfers	25,000	5,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>1,091,614</b>	<b>1,067,353</b>	<b>24,261</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(105,846)</b>	<b>(71,005)</b>	
Beginning Unencumbered Cash Balance	105,846	67,648	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ (3,357)</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - ROAD AND BRIDGE  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 2,855,899	\$ 2,804,110	\$ (51,789)
Motor vehicle tax	248,944	253,521	4,577
Commercial MV tax		25,282	25,282
Recreation vehicle tax	3,567	3,871	304
Delinquent tax		754	754
Redemptions		24,867	24,867
Neighborhood revitalization rebate		(3,286)	(3,286)
City and county highway fund	391,876	420,242	28,366
Miscellaneous	200,000	531,933	331,933
<b>TOTAL CASH RECEIPTS</b>	<b>3,700,286</b>	<b>4,061,294</b>	<b>361,008</b>
Expenditures:			
Personnel expenditures	575,477	623,917	(48,440)
Contractual and other expenditures	500,000	803,942	(303,942)
Material and supplies	3,293,000	2,571,770	721,230
Operating transfers	280,224	280,224	-
<b>TOTAL EXPENDITURES</b>	<b>4,648,701</b>	<b>4,279,853</b>	<b>368,848</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(948,415)</b>	<b>(218,559)</b>	
Beginning Unencumbered Cash Balance	948,415	1,081,696	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 863,137</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - NOXIOUS WEED  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 77,519	\$ 76,676	\$ (843)
Motor vehicle tax	12,754	13,103	349
Commercial MV tax		1,295	1,295
Recreation vehicle tax	183	199	16
Delinquent tax		33	33
Redemptions		1,592	1,592
Neighborhood revitalization rebate		(89)	(89)
Miscellaneous	123,000	140,276	17,276
<b>TOTAL CASH RECEIPTS</b>	<b>213,456</b>	<b>233,085</b>	<b>19,629</b>
Expenditures:			
Personnel expenditures	103,837	108,942	(5,105)
Contractual and other expenditures	21,750	2,161	19,589
Material and supplies	170,000	189,700	(19,700)
Operating transfers	10,000	4,000	6,000
<b>TOTAL EXPENDITURES</b>	<b>305,587</b>	<b>304,803</b>	<b>784</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(92,131)</b>	<b>(71,718)</b>	
Beginning Unencumbered Cash Balance	92,131	75,839	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 4,121</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - EMPLOYEE BENEFITS FUND  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 1,152,826	\$ 1,130,369	\$ (22,457)
Motor vehicle tax	125,212	127,133	1,921
Commercial MV tax		12,716	12,716
Recreation vehicle tax	1,794	1,945	151
Delinquent tax		532	532
Redemptions		10,422	10,422
Neighborhood revitalization rebate		(1,324)	(1,324)
Miscellaneous		577	577
Operating transfers		157,291	157,291
<b>TOTAL CASH RECEIPTS</b>	<b>1,279,832</b>	<b>1,439,661</b>	<b>159,829</b>
Expenditures:			
Personnel expenditures	1,480,000	1,506,827	(26,827)
Miscellaneous	20,000		20,000
<b>TOTAL EXPENDITURES</b>	<b>1,500,000</b>	<b>1,506,827</b>	<b>(6,827)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(220,168)</b>	<b>(67,166)</b>	
Beginning Unencumbered Cash Balance	220,168	162,685	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 95,519</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - ELECTION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 54,577	\$ 53,460	\$ (1,117)
Motor vehicle tax	7,558	7,656	98
Commercial MV tax		768	768
Recreation vehicle tax	108	117	9
Delinquent tax		(12)	(12)
Redemptions		709	709
Neighborhood revitalization rebate		(63)	(63)
Miscellaneous		1,365	1,365
TOTAL CASH RECEIPTS	62,243	64,000	1,757
Expenditures:			
Personnel expenditures	42,000	41,155	845
Contractual and other expenditures	47,000	41,310	5,690
Material and supplies	8,000	2,216	5,784
Operating transfers	5,500	15,000	(9,500)
TOTAL EXPENDITURES	102,500	99,681	2,819
RECEIPTS OVER (UNDER) EXPENDITURES	(40,257)	(35,681)	
Beginning Unencumbered Cash Balance	40,257	39,513	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 3,832	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - MENTAL HEALTH  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 54,038	\$ 53,054	\$ (984)
Motor vehicle tax	5,286	5,384	98
Commercial MV tax		537	537
Recreation vehicle tax	76	82	6
Delinquent tax		13	13
Redemptions		537	537
Neighborhood revitalization rebate		(62)	(62)
<b>TOTAL CASH RECEIPTS</b>	<b>59,400</b>	<b>59,545</b>	<b>145</b>
Expenditures:			
Miscellaneous	60,187	60,187	-
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(787)</b>	<b>(642)</b>	
Beginning Unencumbered Cash Balance	787	687	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 45</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - CONSERVATION DISTRICT  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 29,237	\$ 28,716	\$ (521)
Motor vehicle tax	2,891	2,943	52
Commercial MV tax		293	293
Recreation vehicle tax	41	45	4
Delinquent tax		7	7
Redemptions		298	298
Neighborhood revitalization rebate		(34)	(34)
<b>TOTAL CASH RECEIPTS</b>	<b>32,169</b>	<b>32,268</b>	<b>99</b>
Expenditures:			
Miscellaneous	32,400	32,400	-
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(231)</b>	<b>(132)</b>	
Beginning Unencumbered Cash Balance	231	157	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 25</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - HISTORICAL  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 4,812	\$ 4,714	\$ (98)
Motor vehicle tax	179	187	8
Commercial MV tax		19	19
Recreation vehicle tax	3	3	-
Redemptions		19	19
Neighborhood revitalization rebate		(6)	(6)
TOTAL CASH RECEIPTS	4,994	4,936	(58)
Expenditures:			
Miscellaneous	5,000	5,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(6)	(64)	
Beginning Unencumbered Cash Balance	6	52	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ (12)	

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - AMBULANCE  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 245,242	\$ 240,720	\$ (4,522)
Motor vehicle tax	32,311	32,883	572
Commercial MV tax		3,281	3,281
Recreation vehicle tax	463	502	39
Delinquent tax		209	209
Redemptions		2,092	2,092
Neighborhood revitalization rebate		(281)	(281)
<b>TOTAL CASH RECEIPTS</b>	<b>278,016</b>	<b>279,406</b>	<b>1,390</b>
Expenditures:			
Contractual and other expenditures	360,000	347,670	12,330
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(81,984)</b>	<b>(68,264)</b>	
Beginning Unencumbered Cash Balance	81,984	162,885	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 94,621</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - ABANDONED CEMETERIES  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 3,962	\$ 3,870	\$ (92)
Motor vehicle tax	378	388	10
Commercial MV tax		39	39
Recreation vehicle tax	5	6	1
Delinquent tax		2	2
Redemptions		40	40
Neighborhood revitalization rebate		(5)	(5)
<b>TOTAL CASH RECEIPTS</b>	<b>4,345</b>	<b>4,340</b>	<b>(5)</b>
Expenditures:			
Contractual and other expenditures		474	(474)
Miscellaneous	10,000	4,000	6,000
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>4,474</b>	<b>5,526</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(5,655)</b>	<b>(134)</b>	
Beginning Unencumbered Cash Balance	5,655	7,366	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 7,232</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - MENTAL RETARDATION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 82,230	\$ 80,803	\$ (1,427)
Motor vehicle tax	7,137	7,263	126
Commercial MV tax		724	724
Recreation vehicle tax	102	111	9
Delinquent tax		17	17
Redemptions		732	732
Neighborhood revitalization rebate		(95)	(95)
<b>TOTAL CASH RECEIPTS</b>	<b>89,469</b>	<b>89,555</b>	<b>86</b>
Expenditures:			
Miscellaneous	90,000	90,000	-
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(531)</b>	<b>(445)</b>	
Beginning Unencumbered Cash Balance	531	316	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ (129)</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - FAIR  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 5,218	\$ 5,119	\$ (99)
Motor vehicle tax	515	526	11
Commercial MV tax		52	52
Recreation vehicle tax	7	8	1
Delinquent tax		1	1
Redemptions		54	54
Neighborhood revitalization rebate		(6)	(6)
<b>TOTAL CASH RECEIPTS</b>	<b>5,740</b>	<b>5,754</b>	<b>14</b>
Expenditures:			
Miscellaneous	5,800	5,800	-
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(60)</b>	<b>(46)</b>	
Beginning Unencumbered Cash Balance	60	85	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 39</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - SHELTERED WORKSHOP BUILDING  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 2,065	\$ 1,988	\$ (77)
Motor vehicle tax	177	174	(3)
Commercial MV tax		17	17
Recreation vehicle tax	3	3	-
Delinquent tax		1	1
Redemptions		15	15
Neighborhood revitalization rebate		(2)	(2)
Use of money and property		3,383	3,383
<b>TOTAL CASH RECEIPTS</b>	<b>2,245</b>	<b>5,579</b>	<b>3,334</b>
Expenditures:			
Contractual and other expenditures		225	(225)
Miscellaneous	20,000	19,774	226
<b>TOTAL EXPENDITURES</b>	<b>20,000</b>	<b>19,999</b>	<b>1</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(17,755)</b>	<b>(14,420)</b>	
Beginning Unencumbered Cash Balance	17,755	21,104	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 6,684</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - ECONOMIC DEVELOPMENT  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 27,054	\$ 26,549	\$ (505)
Motor vehicle tax	2,730	2,768	38
Commercial MV tax		277	277
Recreation vehicle tax	39	42	3
Delinquent tax		8	8
Redemptions		242	242
Neighborhood revitalization rebate		(31)	(31)
<b>TOTAL CASH RECEIPTS</b>	<b>29,823</b>	<b>29,855</b>	<b>32</b>
Expenditures:			
Contractual and other expenditures	30,000	30,000	-
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(177)</b>	<b>(145)</b>	
Beginning Unencumbered Cash Balance	177	71	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ (74)</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - SOLID WASTE  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Licenses, permits, and fees	\$ 130,000	\$ 179,998	\$ 49,998
Expenditures:			
Personnel expenditures		56,770	(56,770)
Contractual and other expenditures	163,174	108,864	54,310
Material and supplies		22,418	(22,418)
TOTAL EXPENDITURES	163,174	188,052	(24,878)
RECEIPTS OVER (UNDER) EXPENDITURES	(33,174)	(8,054)	
Beginning Unencumbered Cash Balance	83,527	96,830	
ENDING UNENCUMBERED CASH BALANCE	\$ 50,353	\$ 88,776	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - ENHANCED 911  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Miscellaneous	\$ 50,000	\$ 65,729	\$ 15,729
Expenditures:			
Contractual and other expenditures	106,029	32,725	73,304
Miscellaneous		(453)	453
<b>TOTAL EXPENDITURES</b>	<b>106,029</b>	<b>32,272</b>	<b>73,757</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(56,029)</b>	<b>33,457</b>	
Beginning Unencumbered Cash Balance	56,029	99,464	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ -</b>	<b>\$ 132,921</b>	

See independent auditor's report.



**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - PARKS AND RECREATION  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Local alcohol liquor tax	\$ 1,500	\$ 1,330	\$ (170)
Expenditures:			
Contractual and other expenditures	7,138	7,087	51
Miscellaneous		50	(50)
TOTAL EXPENDITURES	7,138	7,137	1
RECEIPTS OVER (UNDER) EXPENDITURES	(5,638)	(5,807)	
Beginning Unencumbered Cash Balance	5,638	12,157	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 6,350	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - ALCOHOLIC CONTROL  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Local alcohol liquor tax	\$ 15,000	\$ 20,951	\$ 5,951
Expenditures:			
Contractual and other expenditures	16,330	19,535	(3,205)
Miscellaneous		5,416	(5,416)
<b>TOTAL EXPENDITURES</b>	<b>16,330</b>	<b>24,951</b>	<b>(8,621)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(1,330)</b>	<b>(4,000)</b>	
Beginning Unencumbered Cash Balance	22,622	23,952	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 21,292</b>	<b>\$ 19,952</b>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS - REGISTER OF DEEDS TECHNOLOGY FUND  
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Licenses, permits, and fees	\$ 15,000	\$ 11,584	\$ (3,416)
Expenditures:			
Contractual and other expenditures	21,509	18,904	2,605
RECEIPTS OVER (UNDER) EXPENDITURES	(6,509)	(7,320)	
Beginning Unencumbered Cash Balance	32,149	37,874	
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 25,640</u>	<u>\$ 30,554</u>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

	Concealed Carry Handgun	Prosecutor Training Account	Special Administration	Enhanced 911 Cell Phones
Cash Receipts:				
Licenses, Permits, and Fees	\$ 3,396	\$ 981	\$	
Fines, Fees, and Forfeitures			2,621	
Miscellaneous	65		7,061	
TOTAL CASH RECEIPTS	3,461	981	9,682	-
Expenditures:				
Contractual and other expenditures		20	5,366	7,765
Miscellaneous	12,042		4,316	
TOTAL EXPENDITURES	12,042	20	9,682	7,765
RECEIPTS OVER (UNDER) EXPENDITURES	(8,581)	961	-	(7,765)
Beginning Unencumbered Cash Balance	9,922	11,866		86,202
ENDING UNENCUMBERED CASH BALANCE	\$ 1,341	\$ 12,827	\$ -	\$ 78,437

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)  
CAPITAL AND EQUIPMENT RESERVE FUNDS**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

	Special Machinery and Equipment	Capital Outlay
Cash Receipts:		
Transfers	<u>\$ 280,224</u>	<u>\$ 424,000</u>
Expenditures:		
Capital Outlay	328,325	643,785
Miscellaneous		<u>15,987</u>
	<u>328,325</u>	<u>659,772</u>
TOTAL EXPENDITURES	<u>328,325</u>	<u>659,772</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(48,101)	(235,772)
Beginning Unencumbered Cash Balance	<u>723,184</u>	<u>4,980,930</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 675,083</u></u>	<u><u>\$ 4,745,158</u></u>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**  
**GRANT AND DONATION FUNDS**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

	Transportation Fund	Title III C-1	Title III C-2	Broxterman EMT	Broxterman Home Health	Broxterman Disabled - Mental
Cash Receipts:						
Licenses, Permits, and Fees	\$	\$	\$	\$	\$	\$
Charges for Services	14,367	41,955				
Reimbursements		73,432	21,784			
Grants	66,962	34,565	16,730			
Miscellaneous			28,982			
<b>TOTAL CASH RECEIPTS</b>	<b>81,329</b>	<b>149,952</b>	<b>67,496</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures:						
Personnel expenditures	64,154	99,812	29,126			
Contractual and other expenditures	17,093	26,844	9,757	14,355	18,741	5,120
Materials and supplies	10,368	26,713	26,317			
Miscellaneous						39,728
Grant expense						
<b>TOTAL EXPENDITURES</b>	<b>91,615</b>	<b>153,369</b>	<b>65,200</b>	<b>14,355</b>	<b>18,741</b>	<b>44,848</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(10,286)</b>	<b>(3,417)</b>	<b>2,296</b>	<b>(14,355)</b>	<b>(18,741)</b>	<b>(44,848)</b>
Beginning Unencumbered Cash Balance	18,570	6,246	3,310	79,994	104,511	44,848
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 8,284</b>	<b>\$ 2,829</b>	<b>\$ 5,606</b>	<b>\$ 65,639</b>	<b>\$ 85,770</b>	<b>\$ -</b>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**  
**GRANT AND DONATION FUNDS**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

	Donations	Heritage Trust Fund	Drug Enforcement	Grants	Oil and Gas Valuation Depletion	Fire District #2 Grant
Cash Receipts:						
Licenses, Permits, and Fees	\$	\$ 4,500	\$	\$	\$ 24,036	\$
Charges for Services						
Reimbursements						
Grants				10,406		163,235
Miscellaneous	195					
<b>TOTAL CASH RECEIPTS</b>	<b>195</b>	<b>4,500</b>	<b>-</b>	<b>10,406</b>	<b>24,036</b>	<b>163,235</b>
Expenditures:						
Personnel expenditures						
Contractual and other expenditures						
Materials and supplies						
Miscellaneous						
Grant expense		4,809		10,406		163,235
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>4,809</b>	<b>-</b>	<b>10,406</b>	<b>-</b>	<b>163,235</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>195</b>	<b>(309)</b>	<b>-</b>	<b>-</b>	<b>24,036</b>	<b>-</b>
Beginning Unencumbered Cash Balance	2,519	1,396	96	28,540	38,137	
<b>ENDING UNENCUMBERED CASH BALANCE</b>	<b>\$ 2,714</b>	<b>\$ 1,087</b>	<b>\$ 96</b>	<b>\$ 28,540</b>	<b>\$ 62,173</b>	<b>\$ -</b>

See independent auditor's report.

**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**AGENCY FUNDS (SCHEDULE 3)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Distributable Funds:</b>				
Current Ad Valorem Taxes	9,125,600	15,591,831	15,038,235	9,679,196
Revitalization Tax		159,517	159,517	-
Vehicle Excise Tax		1,328	1,328	-
Motor Vehicle Tax	28,398	1,342,545	1,328,123	42,820
RV Tax	164	19,848	20,015	(3)
Delinquent Tax	5,028	18,295	5,245	18,078
Redemption and Assignments	69,621	135,400	169,130	35,891
Special City & County Hwy		461,644	461,644	-
Sheriff Delinquent Tax Sale		16,851	16,851	-
Commercial Motor Vehicle Tax		1,840	1,525	315
Motor Vehicle		950,892	950,892	-
Motor Vehicle Sales Tax	55,463	575,057	593,721	36,799
Other		168,824	161,515	7,309
<b>Total Distributable Funds</b>	<b>9,284,274</b>	<b>19,443,872</b>	<b>18,907,741</b>	<b>9,820,405</b>
<b>State Funds:</b>				
State Education Building	2,372	141,315	143,687	-
State Institutional Building	1,186	70,658	71,844	-
State General Fund		2	2	-
<b>Total State Funds</b>	<b>3,558</b>	<b>211,975</b>	<b>215,533</b>	<b>-</b>
<b>Subdivision Funds:</b>				
School Districts	52,745	5,578,462	5,629,988	1,219
Townships		1,409,389	1,409,389	-
Cities		1,604,721	1,604,721	-
Fire Districts		184,204	184,204	-
Libraries		125,705	125,705	-
Watershed Districts		192,018	192,018	-
Cemeteries		75,202	75,130	72
<b>Total Subdivision Funds</b>	<b>52,745</b>	<b>9,169,701</b>	<b>9,221,155</b>	<b>1,291</b>

See independent auditor's report.



**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**AGENCY FUNDS (SCHEDULE 3)**

**NEMAHA COUNTY, KANSAS**

**For the Year Ended December 31, 2014**

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Other Agency Funds:</b>				
Health Insurance Fund	157,291		157,291	-
State Filing Fees	77	160	95	142
Cemetery Road Maintenance	9,982	9,804		19,786
Overpayment		6,957	6,957	-
Game Licenses	956	8,600	8,891	665
Unclaimed Legacy & Money	33,326			33,326
Long & Short	45		9	36
Community Hospital #1		13,295	13,295	-
Micro-Loan Grant Fund	42,517	13,084		55,601
Payroll Clearing	3,378	573,049	575,220	1,207
Meadowlark #7 Joint Extension		238,067	238,067	-
Baileyville Improvement District		398	398	-
Stray Account	653			653
<b>Total Other Agency Funds</b>	<b>248,225</b>	<b>863,414</b>	<b>1,000,223</b>	<b>111,416</b>
<b>Total Agency Funds Per County Ledger</b>	<b>9,588,802</b>	<b>29,688,962</b>	<b>29,344,652</b>	<b>9,933,112</b>
<b>Outside Accounts Considered to be Agency Funds</b>				
District Court	42,753	218,889	235,451	26,191
Law Library	29,220	6,237	1,452	34,005
Sheriff - General Fund	3,346	12,054	12,394	3,006
Sheriff - Motor Vehicle Fund	136	10,860	10,860	136
Sheriff - Inmate	1,653	8,294	9,478	469
Sheriff - Tax Fund	16,956	18,065	35,016	5
Transportation	12	8,010	7,905	117
Nutrition Center	131	156		287
EFTPS Withholding Account	183,262		183,262	-
	<b>277,469</b>	<b>282,565</b>	<b>495,818</b>	<b>64,216</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 9,866,271</b>	<b>\$ 29,971,527</b>	<b>\$ 29,840,470</b>	<b>\$ 9,997,328</b>

See independent auditor's report.

## **OTHER INFORMATION**

## **SCHEDULE 4 -TAX ROLL RECONCILIATION**

### **NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

2013 Tax roll - as adjusted:

County Clerk's abstract of 2013 tax roll	\$ 15,019,885
Special assessments	12,999
Intangibles	36,732
16/20 M trucks	116,079
General tax differences	15
Adjustments to original tax roll:	
Added taxes	7,641
Abated taxes	<u>(38,758)</u>

Adjusted 2013 tax roll	<u><u>\$ 15,154,593</u></u>
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2013 tax roll - as accounted for:

Distributions	\$ 15,033,222
Delinquent warrants	18,553
Delinquent redemptions	<u>102,818</u>

2013 tax roll accounted for	<u><u>\$ 15,154,593</u></u>
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See independent auditor's report.

**SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
CLERK OF THE DISTRICT COURT**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

Balance, Beginning of Year	<u>\$ 42,753</u>
Receipts:	
Clerk fees - State	55,835
Law enforcement training center	7,325
Interest	47
Fines	48,040
Marriage license fees	4,661
CC Supervision Fund	6,146
Drivers Lincense Reinstatement fees	562
Clerk fees - County	2,798
Prosecuting attorney training center	985
County attorney fee	5,129
Law library	6,343
State attorney fee	3,941
Refund	138
Judicial branch surcharge	25,645
Indigent defense fees	2,630
Judgements, restitutions, etc.	13,411
Other	<u>35,253</u>
<b>TOTAL RECEIPTS</b>	<u><b>218,889</b></u>
Expenditures:	
To State Treasurer:	
Clerk fees	55,835
Law enforcement training center	7,325
Reinstatement fees	562
Interest	48
Fines	48,040
Marriage license fees	4,661
State attorney fee	3,941
State CC Supervision Fund	6,146
Indigent defense fees	<u>2,630</u>
<b>TOTAL EXPENDITURES TO STATE TREASURER</b>	<u><b>129,188</b></u>

See independent auditor's report.

**SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
CLERK OF THE DISTRICT COURT**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

Expenditures:

To County Treasurer:

Clerk fees	\$	2,798
Prosecuting attorney training		985
County attorney fees		5,129
Law library		6,343
Refund		138
Other		43,116

TOTAL EXPENDITURES TO COUNTY TREASURER 58,509

Judgement, restitutions, and other	22,109
Judicial branch surcharge	25,645
	<u>47,754</u>

TOTAL EXPENDITURES 235,451

Balance, End of Year \$ 26,191

Composition of ending balance:

Cash in United Bank & Trust Seneca, Kansas \$ 26,191

See independent auditor's report.

**SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
**REGULATORY BASIS**  
**LAW LIBRARY**

**NEMAHA COUNTY, KANSAS**

**Year Ended December 31, 2014**

Balance, Beginning of Year	\$ 29,220
Receipts:	
Fees	<u>6,237</u>
Expenditures:	
Computer	360
Miscellaneous	<u>1,092</u>
TOTAL EXPENDITURES	<u>1,452</u>
Balance, End of Year	<u><u>\$ 34,005</u></u>
Composition of ending balance:	
Cash in United Bank & Trust, Seneca, Kansas	<u><u>\$ 34,005</u></u>

See independent auditor's report.